

## ***Taxation statistics 2009–10***

### **Table 14: Personal tax**

#### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

**Notes:**

\* The symbol 'n.a.' used in this publication means not applicable or not available.

\* Totals may not equal the sum of components due to rounding.

\* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.

2 The 'Total income or loss' reported in this table is based on the total calculated by the Tax Office during tax return assessment and therefore will not necessarily agree with the sum of component items which taxpayers claim on their annual income tax returns.

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000	\$20,001 to \$25,000
Total individuals	no.	1,141,845	525,160	833,805	886,600	799,140
<b>Income</b>						
Salary or wages	no.	389,705	342,390	524,305	608,580	604,915
	\$	1,687,023,430	2,458,725,930	5,372,188,927	8,716,165,155	11,820,963,519
Allowances; benefits; earnings; tips etc	no.	48,530	49,355	85,265	111,945	122,045
	\$	70,772,722	65,409,258	168,757,375	235,673,944	225,178,951
Lump sum payments - assessable in full	no.	1,935	2,045	3,960	5,470	6,595
	\$	4,537,523	4,580,426	10,798,687	17,271,862	23,413,379
Lump sum payments - 5% assessable	no.	165	160	285	365	475
	\$	44,671	39,802	86,705	92,786	143,998
ETP taxable component total	no.	1,755	1,885	3,835	5,660	7,005
	\$	3,755,855	3,344,177	7,022,539	10,276,157	14,545,770
Commonwealth of Australia benefits & payments	no.	53,225	81,955	206,925	185,700	134,935
	\$	188,448,454	422,998,104	1,523,808,084	1,115,536,614	643,398,455
Commonwealth of Australia pensions & allowances	no.	26,590	39,590	115,250	158,245	112,120
	\$	94,402,271	208,849,594	977,558,863	1,748,328,851	1,150,796,345
Australian annuities and superannuation income streams taxable component taxed element	no.	4,660	3,640	5,420	6,270	6,635
	\$	16,602,554	16,584,560	32,788,987	48,210,594	61,251,033
Australian annuities and superannuation income streams taxable component untaxed element	no.	1,670	2,025	6,035	13,855	19,060
	\$	13,072,347	12,055,633	40,958,023	115,557,738	222,589,814
Australian annuities and superannuation income streams lump sum in arrears taxed element	no.	25	20	35	35	25
	\$	27,490	52,262	60,857	165,608	77,656
Australian annuities and superannuation income streams lump sum in arrears untaxed element	no.	15	25	30	45	55
	\$	37,194	36,342	67,570	129,409	243,286
Australian superannuation lump sum payments taxable component taxed element total	no.	4,775	3,620	5,750	8,015	8,120
	\$	14,783,145	18,983,220	30,203,424	49,096,174	64,859,454
Australian superannuation lump sum payments taxable component untaxed element total	no.	670	420	785	1,055	915
	\$	1,200,214	1,087,897	1,795,965	3,300,540	3,878,809

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000	\$45,001 to \$50,000
Total individuals	no.	773,765	805,290	812,725	737,170	657,455
<b>Income</b>						
Salary or wages	no.	614,395	666,480	700,925	655,050	593,065
	\$	15,258,395,453	20,018,523,420	24,641,480,028	26,434,397,722	26,895,316,586
Allowances; benefits; earnings; tips etc	no.	132,915	146,340	154,735	146,700	135,235
	\$	258,986,932	309,433,081	327,299,002	280,785,301	269,903,898
Lump sum payments - assessable in full	no.	7,740	8,730	9,260	9,130	8,575
	\$	32,180,475	39,371,820	44,966,068	50,925,473	51,268,414
Lump sum payments - 5% assessable	no.	555	620	590	580	610
	\$	166,970	178,608	216,848	199,817	222,100
ETP taxable component total	no.	8,140	9,385	10,100	10,235	9,555
	\$	18,639,655	24,444,884	28,680,217	32,214,216	34,027,047
Commonwealth of Australia benefits & payments	no.	94,200	66,035	43,175	26,090	15,985
	\$	357,527,950	214,227,366	122,689,675	68,669,100	40,535,404
Commonwealth of Australia pensions & allowances	no.	88,260	67,735	45,520	25,920	12,520
	\$	792,906,821	487,571,793	250,348,812	115,449,917	54,481,692
Australian annuities and superannuation income streams taxable component taxed element	no.	6,740	7,185	7,310	6,835	6,415
	\$	70,513,290	81,109,711	91,516,083	90,249,026	85,612,403
Australian annuities and superannuation income streams taxable component untaxed element	no.	22,880	24,595	20,635	15,385	11,850
	\$	385,257,321	551,203,927	557,050,844	470,380,418	394,844,285
Australian annuities and superannuation income streams lump sum in arrears taxed element	no.	35	30	35	30	25
	\$	148,758	105,947	132,458	131,485	150,217
Australian annuities and superannuation income streams lump sum in arrears untaxed element	no.	70	70	80	60	45
	\$	352,392	544,666	718,710	343,805	266,714
Australian superannuation lump sum payments taxable component taxed element total	no.	6,030	5,025	4,440	3,770	3,495
	\$	56,420,699	53,867,867	51,185,641	47,951,416	49,441,106
Australian superannuation lump sum payments taxable component untaxed element total	no.	820	695	635	550	530
	\$	4,307,709	4,018,904	4,909,677	4,342,454	4,721,088

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000
Total individuals	no.	579,435	513,115	835,245	663,885	489,820
<b>Income</b>						
Salary or wages	no.	528,240	471,535	771,670	608,235	447,635
	\$	26,512,928,297	25,915,140,114	47,628,863,642	42,524,078,885	34,682,326,787
Allowances; benefits; earnings; tips etc	no.	124,215	114,830	197,225	158,790	120,325
	\$	269,560,173	262,471,677	535,638,308	580,958,527	558,504,999
Lump sum payments - assessable in full	no.	7,570	6,855	11,635	9,440	7,815
	\$	53,025,562	51,474,634	104,640,171	99,223,442	92,225,812
Lump sum payments - 5% assessable	no.	575	540	1,045	975	825
	\$	226,144	221,960	426,836	508,271	470,341
ETP taxable component total	no.	8,840	8,310	14,780	13,105	11,145
	\$	35,304,691	38,141,060	79,026,210	88,512,236	90,684,918
Commonwealth of Australia benefits & payments	no.	10,565	6,890	8,145	4,550	2,580
	\$	25,708,449	16,323,066	19,566,293	11,652,677	6,390,313
Commonwealth of Australia pensions & allowances	no.	6,655	3,735	3,750	1,860	1,080
	\$	28,415,775	15,939,432	18,278,971	10,466,516	6,519,198
Australian annuities and superannuation income streams taxable component taxed element	no.	5,740	5,290	9,005	7,705	6,420
	\$	82,244,815	76,063,280	132,424,183	112,110,952	97,094,646
Australian annuities and superannuation income streams taxable component untaxed element	no.	8,945	7,200	11,170	8,495	6,610
	\$	309,569,485	249,139,742	378,286,502	273,175,621	203,484,099
Australian annuities and superannuation income streams lump sum in arrears taxed element	no.	35	45	70	80	55
	\$	65,223	155,770	356,827	575,247	427,930
Australian annuities and superannuation income streams lump sum in arrears untaxed element	no.	45	35	50	60	30
	\$	281,756	189,061	238,999	349,149	181,698
Australian superannuation lump sum payments taxable component taxed element total	no.	3,130	2,900	4,800	4,065	3,255
	\$	46,953,282	47,324,539	87,477,979	82,415,045	77,223,628
Australian superannuation lump sum payments taxable component untaxed element total	no.	465	415	760	675	590
	\$	4,529,849	5,058,045	10,529,411	10,936,616	12,284,155

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$200,000	\$200,001 to \$250,000	\$250,001 to \$500,000
Total individuals	no.	310,235	643,400	187,305	70,730	84,935
<b>Income</b>						
Salary or wages	no.	285,080	572,915	155,675	55,380	64,830
	\$	24,963,836,888	60,880,501,199	21,158,376,056	9,454,309,495	14,984,693,051
Allowances; benefits; earnings; tips etc	no.	78,825	152,405	36,475	12,790	13,630
	\$	418,492,997	1,118,153,611	462,020,519	225,897,217	371,393,786
Lump sum payments - assessable in full	no.	6,150	17,525	6,415	2,940	3,835
	\$	81,920,961	311,908,813	180,210,498	108,719,106	204,166,523
Lump sum payments - 5% assessable	no.	655	2,300	1,060	545	705
	\$	428,469	1,595,675	781,710	468,601	652,825
ETP taxable component total	no.	9,040	26,150	8,160	3,200	3,980
	\$	88,055,928	383,157,617	256,988,323	173,521,322	408,627,286
Commonwealth of Australia benefits & payments	no.	1,460	2,385	385	100	65
	\$	3,733,287	6,678,511	4,018,147	951,946	330,370
Commonwealth of Australia pensions & allowances	no.	650	1,370	350	115	110
	\$	4,214,386	9,280,328	2,846,599	850,250	779,558
Australian annuities and superannuation income streams taxable component taxed element	no.	4,430	11,475	4,325	1,940	2,190
	\$	73,197,586	194,471,144	86,632,344	42,978,040	56,312,963
Australian annuities and superannuation income streams taxable component untaxed element	no.	5,025	11,205	3,440	1,485	1,405
	\$	153,713,246	367,138,069	139,178,953	79,904,785	76,997,020
Australian annuities and superannuation income streams lump sum in arrears taxed element	no.	50	95	25	10	10
	\$	471,697	1,163,777	462,261	307,911	413,896
Australian annuities and superannuation income streams lump sum in arrears untaxed element	no.	35	70	40	15	10
	\$	494,707	1,334,037	601,753	137,281	937,973
Australian superannuation lump sum payments taxable component taxed element total	no.	2,515	7,295	3,335	1,620	1,735
	\$	72,175,000	313,505,986	242,885,010	152,624,159	216,980,678
Australian superannuation lump sum payments taxable component untaxed element total	no.	490	1,575	745	375	475
	\$	11,531,484	58,299,584	47,155,847	31,875,203	67,045,600

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$500,001 to \$1,000,000	\$1,000,000 or more	<b>Total</b>
Total individuals	no.	21,115	7,860	<b>12,380,030</b>
<b>Income</b>				
Salary or wages	no.	14,190	5,115	<b>9,680,305</b>
	\$	5,064,058,118	3,626,232,189	<b>460,698,524,891</b>
Allowances; benefits; earnings; tips etc	no.	2,525	780	<b>2,145,875</b>
	\$	129,484,761	121,214,791	<b>7,265,991,830</b>
Lump sum payments - assessable in full	no.	820	290	<b>144,745</b>
	\$	69,967,147	39,534,450	<b>1,676,331,246</b>
Lump sum payments - 5% assessable	no.	65	25	<b>13,720</b>
	\$	102,301	58,218	<b>7,333,656</b>
ETP taxable component total	no.	935	385	<b>175,590</b>
	\$	225,259,689	273,469,086	<b>2,317,698,883</b>
Commonwealth of Australia benefits & payments	no.	10	5	<b>945,370</b>
	\$	67,765	15,092	<b>4,793,275,122</b>
Commonwealth of Australia pensions & allowances	no.	20	10	<b>711,445</b>
	\$	218,934	108,112	<b>5,978,613,018</b>
Australian annuities and superannuation income streams taxable component taxed element	no.	445	170	<b>120,245</b>
	\$	16,941,503	6,435,393	<b>1,571,345,090</b>
Australian annuities and superannuation income streams taxable component untaxed element	no.	180	45	<b>203,195</b>
	\$	12,976,209	2,929,132	<b>5,009,463,213</b>
Australian annuities and superannuation income streams lump sum in arrears taxed element	no.	5	0	<b>770</b>
	\$	16,541	0	<b>5,469,818</b>
Australian annuities and superannuation income streams lump sum in arrears untaxed element	no.	5	0	<b>885</b>
	\$	1,310,376	0	<b>8,796,878</b>
Australian superannuation lump sum payments taxable component taxed element total	no.	215	45	<b>87,955</b>
	\$	36,309,149	8,734,897	<b>1,821,401,498</b>
Australian superannuation lump sum payments taxable component untaxed element total	no.	40	5	<b>13,680</b>
	\$	8,948,580	31,407	<b>301,789,038</b>

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## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000	\$20,001 to \$25,000
Attributed personal services income	no.	805	755	1,135	1,085	970
	\$	2,699,835	3,195,799	6,607,713	8,284,017	9,356,592
Gross interest	no.	414,000	244,820	394,515	429,570	390,440
	\$	349,500,854	316,033,196	543,620,290	696,522,770	721,611,960
Dividends franked	no.	321,955	94,025	159,305	177,780	161,095
	\$	257,601,336	106,471,647	198,794,434	283,579,816	325,468,409
Dividends unfranked	no.	117,205	35,260	58,975	66,995	60,265
	\$	28,282,935	10,692,851	19,963,975	26,667,708	26,907,445
<i>Total dividends</i>	no.	326,305	95,835	162,225	180,970	163,770
	\$	285,884,271	117,164,498	218,758,409	310,247,524	352,375,854
Franking credit	no.	321,500	93,710	158,790	177,155	160,540
	\$	110,994,567	45,471,830	84,949,339	121,187,131	139,154,265
Discount from taxed upfront schemes – eligible for reduction	no.	360	330	870	1,715	2,765
	\$	284,251	268,749	715,014	1,400,973	2,282,099
Discount taxed upfront schemes – not eligible for reduction	no.	15	10	20	25	45
	\$	18,181	24,772	73,042	23,221	123,898
Discount from deferral schemes	no.	15	5	15	25	15
	\$	38,452	18,542	70,951	55,322	11,749
Assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	no.	280	95	135	120	170
	\$	1,356,276	422,455	768,094	705,264	830,325
Employee share schemes - assessable amount of the discounts	no.	320	115	170	160	225
	\$	1,430,367	474,774	925,448	799,564	1,008,127
TFN amounts withheld from discounts	no.	5	5	5	5	5
	\$	933	245	7,448	421	280
Foreign source discounts	no.	0	5	5	5	0
	\$	0	7,276	13,426	3,556	0
Net P&T distribution - Primary Production (PP)	no.	51,365	11,865	17,340	17,585	15,455
	\$	-1,558,665,623	-53,867,497	-40,991,445	-2,935,762	25,887,404
Net P&T distribution - Non-Primary Production (NPP)	no.	168,100	73,555	128,825	145,150	124,945
	\$	-255,190,086	212,514,147	590,607,908	866,525,335	969,266,588

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000	\$45,001 to \$50,000
Attributed personal services income	no.	845	765	665	605	470
	\$	9,936,283	10,673,161	9,722,370	10,634,868	8,563,569
Gross interest	no.	377,795	389,265	391,860	358,465	326,805
	\$	706,178,650	673,133,742	610,959,654	534,965,121	481,600,636
Dividends franked	no.	152,105	154,515	158,045	143,430	134,020
	\$	342,260,911	367,327,282	389,581,373	325,031,144	308,380,353
Dividends unfranked	no.	56,430	55,610	55,495	51,210	47,975
	\$	28,708,476	27,862,695	27,293,352	25,186,816	22,975,847
<i>Total dividends</i>	no.	154,865	157,345	160,980	146,145	136,735
	\$	370,969,387	395,189,977	416,874,725	350,217,960	331,356,200
Franking credit	no.	151,605	154,000	157,535	142,945	133,530
	\$	146,340,920	157,118,207	166,691,077	139,050,468	131,894,880
Discount from taxed upfront schemes – eligible for reduction	no.	3,660	4,320	5,480	5,660	5,415
	\$	3,016,342	3,583,617	4,722,460	4,853,649	4,486,104
Discount taxed upfront schemes – not eligible for reduction	no.	55	70	85	125	205
	\$	53,621	124,541	111,695	211,046	246,754
Discount from deferral schemes	no.	45	45	55	45	65
	\$	72,350	44,837	46,821	79,442	80,210
Assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	no.	170	230	295	315	350
	\$	699,780	1,184,494	1,183,310	1,323,413	1,355,368
Employee share schemes - assessable amount of the discounts	no.	265	335	430	480	610
	\$	884,659	1,389,165	1,413,251	1,629,854	1,728,614
TFN amounts withheld from discounts	no.	15	10	5	10	10
	\$	2,947	3,207	1,520	22,096	1,707
Foreign source discounts	no.	5	5	5	5	5
	\$	2,317	1,517	511	871	46
Net P&T distribution - Primary Production (PP)	no.	15,175	14,305	12,660	10,550	9,105
	\$	56,910,079	74,627,420	78,623,324	62,310,116	64,637,725
Net P&T distribution - Non-Primary Production (NPP)	no.	115,035	117,085	112,285	90,500	78,725
	\$	1,119,203,832	1,417,575,601	1,448,768,011	1,161,144,137	1,035,636,405



# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000
Attributed personal services income	no.	435	350	555	480	435
	\$	8,857,305	8,166,080	14,365,337	13,521,851	15,017,145
Gross interest	no.	295,470	267,665	447,945	366,700	279,695
	\$	430,397,318	390,126,669	670,267,548	583,400,927	491,839,299
Dividends franked	no.	125,980	117,035	209,505	190,795	159,510
	\$	302,709,497	303,869,139	597,359,937	802,002,766	804,214,081
Dividends unfranked	no.	44,840	41,930	75,880	69,305	58,655
	\$	22,893,730	22,392,833	41,386,627	39,740,293	39,602,672
<i>Total dividends</i>	no.	128,565	119,635	214,040	194,930	163,100
	\$	325,603,227	326,261,972	638,746,564	841,743,059	843,816,753
Franking credit	no.	125,575	116,645	208,820	190,240	159,065
	\$	129,546,291	129,985,022	255,526,013	343,365,368	344,256,181
Discount from taxed upfront schemes – eligible for reduction	no.	4,795	4,350	7,560	5,905	4,905
	\$	3,962,185	3,621,012	6,398,122	5,091,213	4,325,288
Discount taxed upfront schemes – not eligible for reduction	no.	235	250	555	565	560
	\$	226,777	320,302	920,740	1,096,619	973,533
Discount from deferral schemes	no.	75	100	200	190	165
	\$	143,798	241,005	450,779	450,103	492,306
Assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	no.	425	450	1,105	1,175	1,215
	\$	1,763,831	1,783,370	4,834,373	5,617,962	6,913,213
Employee share schemes - assessable amount of the discounts	no.	735	790	1,850	1,935	1,990
	\$	2,180,866	2,375,157	6,347,217	7,323,612	8,572,900
TFN amounts withheld from discounts	no.	15	15	15	10	15
	\$	3,769	3,363	5,986	8,592	5,016
Foreign source discounts	no.	5	5	10	10	10
	\$	22,140	549	67,219	46,899	39,733
Net P&T distribution - Primary Production (PP)	no.	8,065	6,890	11,550	10,810	8,420
	\$	64,560,118	62,926,741	120,600,979	132,688,420	118,896,162
Net P&T distribution - Non-Primary Production (NPP)	no.	70,700	64,085	112,930	115,005	99,560
	\$	953,259,294	904,005,447	1,709,374,477	2,553,302,074	2,440,764,505

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$200,000	\$200,001 to \$250,000	\$250,001 to \$500,000
Attributed personal services income	no.	310	1,160	595	300	360
	\$	12,899,381	60,214,216	43,178,187	27,033,626	51,185,930
Gross interest	no.	177,845	382,405	121,535	48,380	61,670
	\$	350,989,400	984,996,949	458,904,832	244,072,078	436,517,084
Dividends franked	no.	106,700	255,430	91,420	38,840	50,540
	\$	548,510,128	2,201,428,629	1,580,912,999	1,005,261,743	2,295,908,533
Dividends unfranked	no.	41,145	101,680	37,990	16,780	23,020
	\$	31,235,359	107,491,095	60,710,585	36,663,155	81,008,081
<i>Total dividends</i>	no.	109,300	261,260	93,185	39,480	51,340
	\$	579,745,487	2,308,919,724	1,641,623,584	1,041,924,898	2,376,916,614
Franking credit	no.	106,410	254,790	91,230	38,765	50,475
	\$	234,815,738	942,386,742	676,785,348	430,466,163	983,438,950
Discount from taxed upfront schemes – eligible for reduction	no.	4,120	10,555	3,340	1,315	1,165
	\$	3,721,284	10,194,479	3,862,890	1,667,125	2,809,509
Discount taxed upfront schemes – not eligible for reduction	no.	545	2,025	1,345	730	1,150
	\$	1,188,656	6,431,049	6,232,481	4,952,456	21,327,693
Discount from deferral schemes	no.	140	685	430	265	545
	\$	742,953	4,346,871	4,505,574	3,869,268	15,148,979
Assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	no.	1,320	7,005	4,395	2,405	4,510
	\$	7,710,557	51,781,692	61,457,078	47,566,622	192,335,684
Employee share schemes - assessable amount of the discounts	no.	2,045	9,770	6,940	4,210	6,435
	\$	9,877,797	63,844,651	74,370,078	58,044,370	231,618,660
TFN amounts withheld from discounts	no.	15	15	10	5	5
	\$	6,985	5,668	22,548	6,438	39,091
Foreign source discounts	no.	10	40	25	20	50
	\$	8,695	209,051	253,082	125,081	1,686,338
Net P&T distribution - Primary Production (PP)	no.	5,055	12,170	4,360	1,735	2,100
	\$	89,953,434	309,475,194	145,147,941	70,396,927	63,387,128
Net P&T distribution - Non-Primary Production (NPP)	no.	57,180	147,145	65,565	26,725	35,380
	\$	1,183,112,955	4,542,983,619	3,936,201,148	1,862,068,757	3,607,860,513

# ***Taxation statistics 2009–10***

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$500,001 to \$1,000,000	\$1,000,000 or more	Total
Attributed personal services income	no.	90	25	<b>13,200</b>
	\$	24,043,996	12,417,760	<b>370,575,021</b>
Gross interest	no.	17,045	6,825	<b>6,190,725</b>
	\$	215,195,750	276,155,078	<b>11,166,989,805</b>
Dividends franked	no.	14,100	5,655	<b>3,021,780</b>
	\$	1,587,446,763	2,871,219,229	<b>17,805,340,149</b>
Dividends unfranked	no.	6,565	2,525	<b>1,125,740</b>
	\$	47,751,287	91,775,894	<b>867,193,711</b>
<i>Total dividends</i>	no.	14,275	5,730	<b>3,080,015</b>
	\$	1,635,198,050	2,962,995,123	<b>18,672,533,860</b>
Franking credit	no.	14,085	5,655	<b>3,013,070</b>
	\$	679,750,942	1,229,648,281	<b>7,622,823,723</b>
Discount from taxed upfront schemes – eligible for reduction	no.	180	50	<b>78,810</b>
	\$	2,960,954	4,628,748	<b>78,856,067</b>
Discount taxed upfront schemes – not eligible for reduction	no.	315	140	<b>9,065</b>
	\$	21,762,025	48,337,904	<b>114,781,006</b>
Discount from deferral schemes	no.	255	130	<b>3,495</b>
	\$	21,279,719	47,780,913	<b>99,970,944</b>
Assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	no.	1,805	840	<b>28,815</b>
	\$	226,727,084	546,173,402	<b>1,164,493,647</b>
Employee share schemes - assessable amount of the discounts	no.	2,225	1,015	<b>43,045</b>
	\$	272,729,782	646,920,967	<b>1,395,889,880</b>
TFN amounts withheld from discounts	no.	10	0	<b>185</b>
	\$	223,863	0	<b>372,123</b>
Foreign source discounts	no.	25	10	<b>225</b>
	\$	2,173,618	4,698,869	<b>9,360,794</b>
Net P&T distribution - Primary Production (PP)	no.	745	345	<b>247,655</b>
	\$	11,738,705	-23,115,959	<b>-126,808,469</b>
Net P&T distribution - Non-Primary Production (NPP)	no.	11,345	4,800	<b>1,964,615</b>
	\$	2,919,179,162	3,412,590,430	<b>38,590,754,259</b>

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

	Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000	\$20,001 to \$25,000
<i>Further information on Net P&amp;T distributions</i>					
Distribution from partnership - PP - profit no.	5,710	4,065	7,075	8,150	7,405
\$	30,948,211	24,843,229	56,282,655	85,562,758	98,141,915
Distribution from partnership - PP - loss no.	43,060	6,630	8,315	7,320	6,270
\$	-1,521,420,259	-74,739,762	-93,401,587	-92,676,959	-78,825,136
Distribution from trust - PP - profit no.	2,315	1,075	1,765	2,005	1,740
\$	19,236,256	5,858,007	14,578,157	20,469,628	22,252,855
Distribution from trust - PP - loss no.	530	215	350	320	265
\$	-9,908,065	-3,380,048	-7,718,253	-5,200,433	-5,398,445
Landcare operation expenses P&T - PP no.	3,775	525	775	820	755
\$	18,288,273	1,415,009	1,816,670	2,329,419	1,985,806
Other deductions relating to distributions P&T - PP no.	8,880	1,720	2,645	3,100	2,930
\$	59,233,495	5,033,914	8,915,747	8,761,337	8,297,979
Distribution from partnership - NPP - profit no.	40,500	20,690	38,110	44,510	39,990
\$	206,085,428	134,367,288	341,579,994	531,635,291	606,725,160
Distribution from partnership - NPP - loss no.	31,670	4,785	6,495	5,740	5,170
\$	-579,100,282	-32,496,975	-44,028,412	-41,904,804	-39,282,226
Distribution from trust - NPP - profit no.	102,670	50,455	88,315	100,075	84,785
\$	279,856,618	145,799,667	354,930,180	447,885,546	469,764,434
Distribution from trust - NPP - loss no.	670	230	380	360	300
\$	-9,972,425	-2,611,636	-7,528,334	-6,025,744	-4,253,089
Landcare operation expenses P&T - NPP no.	170	75	140	165	115
\$	466,592	158,955	276,089	424,960	211,403
Other deductions relating to distributions P&T - NPP no.	23,105	11,035	20,760	25,600	22,060
\$	151,600,505	32,386,182	54,069,431	64,640,662	63,476,288
Total distribution from partnership & trusts no.	187,625	78,375	135,695	151,705	130,370
\$	-1,584,274,518	197,639,770	614,694,400	939,745,283	1,069,125,468
Total partnership & trust deductions no.	34,100	13,080	23,935	29,175	25,380
\$	229,588,865	38,994,060	65,077,937	76,156,378	73,971,476

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

	\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000	\$45,001 to \$50,000
<i>Further information on Net P&amp;T distributions</i>					
Distribution from partnership - PP - profit no.	7,365	6,725	5,890	4,705	4,025
\$	118,419,517	126,283,275	121,832,519	103,444,404	98,860,926
Distribution from partnership - PP - loss no.	5,755	5,275	4,500	4,265	3,745
\$	-74,027,536	-73,101,896	-63,729,936	-58,684,568	-51,943,772
Distribution from trust - PP - profit no.	1,965	2,260	2,180	1,545	1,350
\$	30,557,594	41,414,781	41,615,893	34,706,535	33,036,707
Distribution from trust - PP - loss no.	320	345	400	240	190
\$	-6,515,604	-8,655,819	-10,285,311	-5,594,321	-4,025,544
Landcare operation expenses P&T - PP no.	770	755	595	575	430
\$	2,059,376	1,915,920	1,722,638	1,686,197	1,577,315
Other deductions relating to distributions P&T - PP no.	3,125	2,905	2,555	2,230	2,020
\$	9,464,516	9,397,001	9,087,211	9,875,737	9,713,277
Distribution from partnership - NPP - profit no.	37,545	35,775	32,180	25,675	21,515
\$	664,623,822	720,753,362	704,238,217	615,397,825	551,470,602
Distribution from partnership - NPP - loss no.	5,015	5,150	4,690	4,295	3,875
\$	-37,000,337	-39,889,739	-36,110,470	-32,245,137	-28,027,959
Distribution from trust - NPP - profit no.	77,465	81,440	80,555	64,630	57,030
\$	561,035,747	812,601,189	860,011,187	648,376,525	580,193,032
Distribution from trust - NPP - loss no.	330	375	375	230	210
\$	-4,139,610	-5,952,231	-6,507,692	-3,830,181	-4,034,389
Landcare operation expenses P&T - NPP no.	115	120	100	105	95
\$	218,594	210,721	244,584	172,206	152,718
Other deductions relating to distributions P&T - NPP no.	20,095	20,785	19,810	17,480	15,945
\$	65,117,196	69,755,259	72,618,647	66,403,269	63,832,555
Total distribution from partnership & trusts no.	120,070	121,810	116,225	94,025	81,655
\$	1,252,953,593	1,573,452,922	1,611,064,407	1,301,571,082	1,175,529,603
Total partnership & trust deductions no.	23,630	24,085	22,620	19,990	18,150
\$	76,859,682	81,278,901	83,673,080	78,137,409	75,275,865

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

	\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000
<i>Further information on Net P&amp;T distributions</i>					
Distribution from partnership - PP - profit no.	3,455	2,895	4,725	4,085	2,970
\$	94,113,845	85,144,959	155,988,667	147,089,792	116,154,928
Distribution from partnership - PP - loss no.	3,410	2,875	4,855	4,180	3,060
\$	-47,545,441	-40,214,360	-69,098,226	-64,832,001	-53,482,560
Distribution from trust - PP - profit no.	1,220	1,065	1,910	2,365	2,125
\$	31,166,756	30,249,822	62,867,812	87,966,780	86,786,267
Distribution from trust - PP - loss no.	165	165	340	570	585
\$	-3,739,389	-2,865,778	-11,427,225	-21,022,372	-18,439,767
Landcare operation expenses P&T - PP no.	410	315	605	530	390
\$	978,262	975,026	1,766,911	1,663,599	1,615,981
Other deductions relating to distributions P&T - PP no.	1,800	1,575	2,580	2,390	1,700
\$	8,457,391	8,412,876	15,963,138	14,850,180	10,506,767
Distribution from partnership - NPP - profit no.	18,125	15,500	24,270	20,595	15,335
\$	491,559,701	446,343,238	741,588,393	655,715,193	499,686,471
Distribution from partnership - NPP - loss no.	3,420	3,140	5,340	4,665	3,585
\$	-24,665,578	-24,078,131	-40,865,835	-39,150,188	-32,436,034
Distribution from trust - NPP - profit no.	52,465	48,285	88,210	94,995	85,215
\$	556,053,327	549,755,872	1,137,457,508	2,067,656,229	2,096,532,593
Distribution from trust - NPP - loss no.	205	210	390	410	395
\$	-4,479,613	-4,134,575	-10,537,687	-8,862,736	-10,209,589
Landcare operation expenses P&T - NPP no.	80	80	145	150	90
\$	149,167	183,527	361,416	694,493	265,814
Other deductions relating to distributions P&T - NPP no.	14,710	13,730	24,810	23,320	19,245
\$	65,120,174	63,697,430	117,906,486	121,382,787	112,543,122
Total distribution from partnership & trusts no.	73,310	66,220	116,365	117,850	101,490
\$	1,092,463,608	1,040,201,047	1,965,973,407	2,824,560,697	2,684,592,309
Total partnership & trust deductions no.	16,695	15,445	27,640	25,955	21,100
\$	74,704,994	73,268,859	135,997,951	138,591,059	124,931,684

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

	\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$200,000	\$200,001 to \$250,000	\$250,001 to \$500,000
<i>Further information on Net P&amp;T distributions</i>					
<i>Distribution from partnership - PP - profit</i> no.	1,960	4,410	1,335	570	635
\$	89,409,030	261,416,424	108,852,724	60,844,062	85,824,166
<i>Distribution from partnership - PP - loss</i> no.	1,975	4,590	1,510	625	905
\$	-32,054,176	-89,575,948	-34,936,671	-14,571,919	-46,007,746
<i>Distribution from trust - PP - profit</i> no.	1,075	3,010	1,225	455	435
\$	48,474,999	182,832,307	99,242,261	40,646,363	51,498,492
<i>Distribution from trust - PP - loss</i> no.	205	695	470	195	215
\$	-7,258,449	-23,002,915	-21,334,577	-12,855,951	-20,882,602
<i>Landcare operation expenses P&amp;T - PP</i> no.	220	700	225	85	100
\$	697,863	3,000,463	776,511	431,941	1,536,649
<i>Other deductions relating to distributions P&amp;T - PP</i> no.	1,170	2,695	785	350	475
\$	7,920,107	19,204,101	5,899,285	3,233,687	5,508,533
<i>Distribution from partnership - NPP - profit</i> no.	9,765	24,015	9,390	4,785	7,445
\$	369,804,414	1,166,644,717	691,069,123	510,288,325	1,384,990,926
<i>Distribution from partnership - NPP - loss</i> no.	2,295	5,250	1,885	760	1,010
\$	-20,481,707	-57,652,421	-30,545,843	-11,418,881	-20,224,314
<i>Distribution from trust - NPP - profit</i> no.	47,655	125,595	57,875	22,940	29,725
\$	920,938,490	3,722,041,317	3,430,987,608	1,455,715,627	2,434,250,846
<i>Distribution from trust - NPP - loss</i> no.	210	660	355	175	210
\$	-3,550,838	-19,991,848	-11,259,591	-6,406,980	-11,999,095
<i>Landcare operation expenses P&amp;T - NPP</i> no.	85	165	80	40	70
\$	413,058	561,650	410,020	229,253	507,209
<i>Other deductions relating to distributions P&amp;T - NPP</i> no.	13,055	34,145	14,355	6,825	10,250
\$	83,184,346	267,496,496	143,640,129	85,880,081	178,650,641
<i>Total distribution from partnership &amp; trusts</i> no.	58,375	149,320	65,995	26,850	35,510
\$	1,365,281,763	5,142,711,633	4,232,075,034	2,022,240,646	3,857,450,673
<i>Total partnership &amp; trust deductions</i> no.	14,325	37,110	15,230	7,205	10,760
\$	92,215,374	290,262,710	150,725,945	89,774,962	186,203,032

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

	\$500,001 to \$1,000,000	\$1,000,000 or more	Total
<i>Further information on Net P&amp;T distributions</i>			
Distribution from partnership - PP - profit no.	185	60	<b>88,390</b>
\$	29,771,827	10,864,222	<b>2,110,094,055</b>
Distribution from partnership - PP - loss no.	335	160	<b>123,605</b>
\$	-19,555,376	-19,279,265	<b>-2,713,705,100</b>
Distribution from trust - PP - profit no.	130	45	<b>33,260</b>
\$	17,104,951	10,523,475	<b>1,013,086,698</b>
Distribution from trust - PP - loss no.	125	85	<b>6,990</b>
\$	-11,237,521	-22,448,607	<b>-243,196,996</b>
Landcare operation expenses P&T - PP no.	35	25	<b>13,410</b>
\$	1,157,747	293,476	<b>49,691,052</b>
Other deductions relating to distributions P&T - PP no.	135	50	<b>47,815</b>
\$	3,187,429	2,482,308	<b>243,406,016</b>
Distribution from partnership - NPP - profit no.	3,310	1,255	<b>490,280</b>
\$	1,516,089,924	994,056,872	<b>14,544,714,286</b>
Distribution from partnership - NPP - loss no.	320	155	<b>108,710</b>
\$	-11,194,879	-16,084,476	<b>-1,238,884,628</b>
Distribution from trust - NPP - profit no.	9,120	4,020	<b>1,453,530</b>
\$	1,524,099,929	2,521,528,784	<b>27,577,472,255</b>
Distribution from trust - NPP - loss no.	100	55	<b>6,835</b>
\$	-8,860,276	-13,731,075	<b>-168,879,234</b>
Landcare operation expenses P&T - NPP no.	30	5	<b>2,220</b>
\$	568,339	95,393	<b>6,976,161</b>
Other deductions relating to distributions P&T - NPP no.	3,915	1,485	<b>376,515</b>
\$	100,387,197	73,084,282	<b>2,116,873,165</b>
Total distribution from partnership & trusts no.	11,350	4,805	<b>2,045,000</b>
\$	3,036,218,579	3,465,429,930	<b>40,880,701,336</b>
Total partnership & trust deductions no.	4,055	1,535	<b>431,200</b>
\$	105,300,712	75,955,459	<b>2,416,946,394</b>



# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000	\$20,001 to \$25,000
Net PSI	no.	5,070	4,790	8,760	10,230	9,560
	\$	14,647,311	22,914,481	58,036,794	83,370,961	97,329,283
Net business income/loss - PP - profit	no.	2,720	1,940	3,200	3,515	3,080
	\$	12,284,407	10,237,746	22,379,343	32,372,799	34,978,665
Net business income/loss - PP - loss	no.	13,380	2,320	3,115	2,945	2,580
	\$	-588,037,850	-33,651,211	-43,490,455	-42,651,205	-39,507,842
Net business income/loss - NPP - profit	no.	46,480	39,495	70,495	84,205	72,010
	\$	197,417,384	255,380,939	653,452,489	1,039,472,693	1,122,997,028
Net business income/loss - NPP - loss	no.	48,195	8,415	12,470	12,055	9,975
	\$	-1,069,361,323	-76,282,590	-108,331,120	-107,138,215	-82,379,183
<i>Total net business income/loss</i>	no.	107,820	51,495	88,340	101,665	86,720
	\$	-1,447,697,382	155,684,884	524,010,257	922,056,072	1,036,088,668
Deferred losses from partnership activities	no.	6,525	1,555	2,615	1,965	1,580
	\$	81,595,342	12,645,794	19,720,988	13,436,587	10,719,216
Deferred losses from sole trader activities	no.	20,755	5,455	8,595	8,135	6,575
	\$	269,992,233	48,476,088	72,343,609	66,217,126	45,800,144
<i>Total deferred losses</i>	no.	27,095	6,955	11,145	10,045	8,120
	\$	351,587,575	61,121,882	92,064,597	79,653,713	56,519,360
Net farm management withdrawals	no.	955	250	495	625	675
	\$	34,176,875	6,422,608	11,011,870	12,382,944	14,724,706
Net farm management deposits	no.	100	85	215	385	525
	\$	3,392,957	3,167,548	5,299,198	9,823,386	13,876,927
Net capital gain	no.	28,600	15,200	25,545	30,895	28,515
	\$	138,531,283	47,708,502	92,445,338	119,070,823	133,468,712
<i>Total current year capital gains</i>	no.	45,450	23,090	38,590	46,155	41,730
	\$	911,605,073	206,798,835	362,220,763	456,325,473	467,266,089
<i>Net capital losses carried forward</i>	no.	68,010	29,690	49,090	54,000	48,095
	\$	1,768,394,253	511,907,290	798,523,026	860,636,886	761,130,379

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000	\$45,001 to \$50,000
Net PSI	no.	9,085	8,745	8,095	7,080	5,665
	\$	115,683,735	129,311,038	136,645,866	134,049,515	115,620,055
Net business income/loss - PP - profit	no.	2,660	2,450	2,120	1,835	1,510
	\$	36,406,522	38,912,185	34,478,241	32,053,897	28,433,804
Net business income/loss - PP - loss	no.	2,525	2,445	2,310	2,355	2,225
	\$	-37,112,472	-38,617,371	-33,715,006	-35,721,289	-35,876,697
Net business income/loss - NPP - profit	no.	64,940	59,850	52,285	43,530	36,150
	\$	1,224,391,486	1,311,513,269	1,265,139,665	1,166,088,382	1,039,665,784
Net business income/loss - NPP - loss	no.	9,545	9,335	9,100	8,410	8,000
	\$	-78,853,042	-76,790,787	-75,363,373	-68,678,261	-63,897,491
<i>Total net business income/loss</i>	no.	78,805	73,285	65,030	55,470	47,330
	\$	1,144,832,494	1,235,017,296	1,190,539,527	1,093,742,729	968,325,400
Deferred losses from partnership activities	no.	1,460	1,515	1,525	2,250	2,140
	\$	10,022,259	11,812,484	9,587,762	17,772,872	16,697,697
Deferred losses from sole trader activities	no.	6,235	6,135	6,055	6,430	6,230
	\$	44,181,283	44,928,994	43,431,249	47,756,815	44,471,652
<i>Total deferred losses</i>	no.	7,650	7,610	7,545	8,645	8,325
	\$	54,203,542	56,741,478	53,019,011	65,529,687	61,169,349
Net farm management withdrawals	no.	850	875	800	640	580
	\$	20,068,854	20,534,831	18,766,307	17,436,556	17,033,413
Net farm management deposits	no.	605	670	605	505	440
	\$	15,735,486	17,234,380	18,153,940	15,393,881	13,309,640
Net capital gain	no.	26,445	26,350	26,065	23,670	22,250
	\$	158,646,577	183,950,483	200,644,216	195,834,368	198,804,748
<i>Total current year capital gains</i>	no.	37,855	37,200	36,520	33,295	31,405
	\$	506,210,919	570,388,522	590,677,985	554,125,200	556,538,618
<i>Net capital losses carried forward</i>	no.	44,700	44,800	44,860	40,580	38,630
	\$	732,552,711	727,082,805	710,758,251	623,166,188	592,310,760

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000
Net PSI	no.	4,805	3,855	6,035	4,250	2,980
	\$	105,356,331	88,217,301	153,255,050	115,175,422	87,139,223
Net business income/loss - PP - profit	no.	1,240	1,200	1,990	1,585	1,320
	\$	25,104,824	24,546,599	41,797,882	38,875,882	31,755,066
Net business income/loss - PP - loss	no.	2,030	2,025	3,560	3,425	3,110
	\$	-31,696,871	-33,058,107	-56,888,340	-52,855,726	-47,873,961
Net business income/loss - NPP - profit	no.	30,265	25,755	40,240	30,295	22,165
	\$	922,058,202	826,567,451	1,386,156,066	1,125,036,309	890,014,993
Net business income/loss - NPP - loss	no.	7,350	6,515	10,830	8,465	6,280
	\$	-58,411,369	-52,801,027	-88,573,306	-74,281,587	-59,310,411
<i>Total net business income/loss</i>	no.	40,395	35,035	55,840	43,095	32,295
	\$	857,054,786	765,254,916	1,282,492,302	1,036,774,878	814,585,687
Deferred losses from partnership activities	no.	1,985	1,660	2,880	2,370	1,780
	\$	15,559,959	13,872,372	26,149,897	21,761,485	17,236,748
Deferred losses from sole trader activities	no.	5,635	5,090	8,365	6,385	4,870
	\$	41,395,593	41,027,028	65,044,992	53,949,482	43,000,616
<i>Total deferred losses</i>	no.	7,590	6,710	11,170	8,695	6,610
	\$	56,955,552	54,899,400	91,194,889	75,710,967	60,237,364
Net farm management withdrawals	no.	515	445	905	770	670
	\$	16,880,876	16,062,588	32,866,867	31,300,527	30,544,555
Net farm management deposits	no.	420	400	640	565	430
	\$	14,084,028	13,794,382	24,796,480	23,224,902	19,489,413
Net capital gain	no.	21,330	20,170	37,610	35,445	31,055
	\$	205,796,936	207,089,209	429,703,573	477,412,944	483,938,609
<i>Total current year capital gains</i>	no.	29,865	28,370	52,900	49,555	43,660
	\$	560,868,692	564,324,604	1,177,197,886	1,226,417,804	1,262,300,294
<i>Net capital losses carried forward</i>	no.	35,795	33,785	61,630	56,880	48,360
	\$	568,301,277	519,891,361	960,803,245	937,423,831	939,665,224

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$200,000	\$200,001 to \$250,000	\$250,001 to \$500,000
Net PSI	no.	2,140	4,915	1,670	700	745
	\$	70,713,707	251,747,081	139,409,636	75,228,159	96,804,584
Net business income/loss - PP - profit	no.	930	2,575	1,155	585	1,010
	\$	24,708,896	71,832,316	37,207,697	19,046,476	36,804,522
Net business income/loss - PP - loss	no.	2,290	6,965	3,160	1,565	2,735
	\$	-33,803,896	-109,016,617	-49,114,088	-26,785,443	-93,026,460
Net business income/loss - NPP - profit	no.	14,695	33,705	12,875	6,670	11,965
	\$	685,543,681	2,150,178,912	1,268,783,372	894,773,353	2,516,297,477
Net business income/loss - NPP - loss	no.	4,025	8,530	2,545	995	1,185
	\$	-39,810,560	-100,800,270	-38,676,674	-15,993,762	-44,041,786
<i>Total net business income/loss</i>	no.	21,520	50,515	19,105	9,395	15,970
	\$	636,638,121	2,012,194,341	1,218,200,307	871,040,624	2,416,033,753
Deferred losses from partnership activities	no.	1,170	2,325	580	335	1,135
	\$	11,647,398	27,109,107	6,237,768	6,093,525	48,729,611
Deferred losses from sole trader activities	no.	2,975	6,225	1,805	820	1,970
	\$	28,750,167	70,518,580	26,818,041	16,388,212	85,053,326
<i>Total deferred losses</i>	no.	4,125	8,475	2,370	1,145	3,060
	\$	40,397,565	97,627,687	33,055,809	22,481,737	133,782,937
Net farm management withdrawals	no.	430	1,105	315	110	110
	\$	22,048,496	65,983,595	23,649,330	11,897,525	19,581,656
Net farm management deposits	no.	310	795	205	70	70
	\$	14,993,127	48,608,170	18,556,337	7,210,381	11,085,071
Net capital gain	no.	22,560	61,825	25,530	11,135	14,720
	\$	403,996,404	1,582,631,972	1,029,371,406	579,753,396	1,097,607,072
<i>Total current year capital gains</i>	no.	31,695	86,415	35,910	16,150	21,820
	\$	997,750,679	3,900,880,037	2,554,064,314	1,411,724,194	2,686,732,197
<i>Net capital losses carried forward</i>	no.	33,525	83,465	31,555	14,055	19,295
	\$	704,244,503	1,933,515,625	1,054,943,620	554,251,657	1,162,517,949

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$500,001 to \$1,000,000	\$1,000,000 or more	Total
Net PSI	no.	115	45	<b>109,330</b>
	\$	24,595,260	21,141,070	<b>2,136,391,863</b>
Net business income/loss - PP - profit	no.	365	135	<b>39,130</b>
	\$	19,677,217	11,975,416	<b>665,870,402</b>
Net business income/loss - PP - loss	no.	1,055	415	<b>68,540</b>
	\$	-56,161,575	-50,684,145	<b>-1,569,346,627</b>
Net business income/loss - NPP - profit	no.	3,945	1,010	<b>803,025</b>
	\$	1,941,893,682	1,094,413,775	<b>24,977,236,392</b>
Net business income/loss - NPP - loss	no.	330	135	<b>192,675</b>
	\$	-23,382,706	-15,422,115	<b>-2,418,580,958</b>
<i>Total net business income/loss</i>	no.	5,220	1,555	<b>1,085,900</b>
	\$	1,882,026,618	1,040,282,931	<b>21,655,179,209</b>
Deferred losses from partnership activities	no.	405	215	<b>39,970</b>
	\$	18,756,900	30,539,683	<b>447,705,454</b>
Deferred losses from sole trader activities	no.	730	350	<b>125,820</b>
	\$	53,979,375	57,279,288	<b>1,310,803,893</b>
<i>Total deferred losses</i>	no.	1,105	555	<b>164,740</b>
	\$	72,736,275	87,818,971	<b>1,758,509,347</b>
Net farm management withdrawals	no.	10	5	<b>12,125</b>
	\$	1,930,000	385,000	<b>445,689,979</b>
Net farm management deposits	no.	5	5	<b>8,060</b>
	\$	790,160	600,000	<b>312,619,794</b>
Net capital gain	no.	4,600	2,375	<b>541,900</b>
	\$	717,360,008	2,294,893,368	<b>10,978,659,947</b>
<i>Total current year capital gains</i>	no.	6,905	3,275	<b>777,810</b>
	\$	1,654,304,156	4,667,744,144	<b>27,846,466,478</b>
<i>Net capital losses carried forward</i>	no.	5,730	2,140	<b>888,670</b>
	\$	568,202,793	656,146,631	<b>18,646,370,265</b>

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000	\$20,001 to \$25,000
Attributed foreign income	no.	395	335	715	1,025	970
	\$	149,548	83,547	187,836	248,401	243,495
Assessable foreign source income	no.	52,965	33,070	60,110	74,325	62,695
	\$	29,257,502	33,953,670	75,198,245	118,076,921	132,740,758
Other net foreign employment income	no.	665	730	1,495	1,705	1,345
	\$	448,638	3,409,989	8,941,423	12,402,659	12,328,428
Net foreign pension or annuity income - with UPP	no.	1,305	1,985	4,535	7,625	7,295
	\$	3,638,193	6,823,078	16,659,890	30,488,779	38,496,878
Net foreign rent	no.	1,400	720	1,010	1,080	995
	\$	-3,999,695	1,304,825	1,880,140	2,205,323	2,195,505
Other net foreign source income	no.	49,810	28,780	51,245	61,305	51,310
	\$	1,162,146	13,187,492	26,265,490	36,275,426	34,986,509
Australian franking credits from a NZ company	no.	250	170	310	375	320
	\$	17,893	11,751	27,126	30,841	25,146
Net foreign employment income – payment summary	no.	85	100	190	210	215
	\$	928,075	795,235	1,251,850	2,093,627	2,006,874
Exempt foreign employment income	no.	1,560	400	440	490	370
	\$	135,645,412	20,929,462	25,706,091	21,169,859	17,076,584
Gross rent	no.	132,130	49,460	70,400	78,745	76,640
	\$	2,048,849,718	624,143,765	937,895,383	1,072,757,630	1,074,483,190
Rental interest deductions	no.	111,315	30,620	43,890	51,345	52,920
	\$	1,629,197,440	293,214,262	448,968,833	537,447,694	557,673,547
Capital works deductions	no.	52,515	15,665	21,675	25,080	25,790
	\$	151,128,707	29,297,342	42,451,256	49,932,793	51,725,697
Other rental deductions	no.	132,260	49,225	69,955	78,345	76,355
	\$	1,062,729,800	275,147,315	404,068,023	462,228,275	462,613,160
Total rental deductions	no.	132,910	49,450	70,375	78,790	76,745
	\$	2,843,055,947	597,658,919	895,488,112	1,049,608,762	1,072,012,404

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000	\$45,001 to \$50,000
Attributed foreign income	no.	820	610	535	495	420
	\$	200,364	449,439	178,512	226,841	111,591
Assessable foreign source income	no.	53,870	48,765	45,135	39,345	35,790
	\$	144,147,799	128,674,507	108,585,368	89,140,363	77,298,475
Other net foreign employment income	no.	1,230	1,115	1,075	870	705
	\$	14,017,232	14,060,001	16,222,002	14,737,176	12,868,515
Net foreign pension or annuity income - with UPP	no.	6,675	5,095	3,645	2,480	1,785
	\$	45,866,412	39,184,773	29,250,737	22,249,143	16,842,777
Net foreign rent	no.	935	965	960	980	880
	\$	2,501,302	1,368,131	1,769,082	1,584,768	1,285,400
Other net foreign source income	no.	43,450	40,670	39,065	35,005	32,565
	\$	31,915,936	30,216,799	28,016,588	23,739,597	23,694,714
Australian franking credits from a NZ company	no.	280	250	215	200	210
	\$	28,062	36,385	29,928	27,025	18,705
Net foreign employment income – payment summary	no.	190	170	185	145	115
	\$	2,352,602	2,167,781	10,371,308	2,692,004	2,195,923
Exempt foreign employment income	no.	385	340	440	255	260
	\$	14,820,479	13,454,857	14,214,824	9,174,650	11,497,030
Gross rent	no.	80,325	86,900	91,185	86,605	83,820
	\$	1,137,323,616	1,217,815,679	1,266,145,425	1,191,763,005	1,159,872,926
Rental interest deductions	no.	58,620	66,940	73,280	71,630	70,460
	\$	621,151,891	718,008,918	793,734,123	776,697,495	781,132,684
Capital works deductions	no.	28,500	31,750	33,675	33,145	32,475
	\$	58,505,741	65,476,745	69,378,683	69,115,730	70,372,478
Other rental deductions	no.	80,280	86,895	91,440	86,930	84,195
	\$	496,483,560	537,745,943	565,219,639	542,966,486	528,957,143
Total rental deductions	no.	80,695	87,415	91,910	87,370	84,590
	\$	1,176,141,192	1,321,231,606	1,428,332,445	1,388,779,711	1,380,462,305

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000
Attributed foreign income	no.	345	330	560	500	460
	\$	253,766	207,046	329,472	361,686	308,414
Assessable foreign source income	no.	33,030	30,620	55,315	50,340	42,785
	\$	69,363,160	60,481,461	112,832,225	106,965,780	99,454,581
Other net foreign employment income	no.	655	545	970	905	825
	\$	13,986,381	12,416,339	24,899,401	27,182,246	30,359,188
Net foreign pension or annuity income - with UPP	no.	1,365	1,070	1,535	1,005	745
	\$	13,959,909	10,968,094	18,430,047	12,249,165	9,657,307
Net foreign rent	no.	900	820	1,555	1,515	1,395
	\$	998,948	1,294,109	2,250,622	2,025,544	2,310,910
Other net foreign source income	no.	30,465	28,540	52,150	47,805	40,735
	\$	22,072,816	20,093,660	40,080,409	42,210,472	38,076,738
Australian franking credits from a NZ company	no.	170	175	320	270	225
	\$	17,147	16,076	53,742	32,230	25,960
Net foreign employment income – payment summary	no.	100	110	225	225	200
	\$	2,120,498	2,761,657	5,909,481	6,768,495	5,251,489
Exempt foreign employment income	no.	270	270	445	250	185
	\$	7,301,137	7,530,418	9,830,796	7,453,539	5,487,517
Gross rent	no.	80,750	77,235	140,640	126,265	102,375
	\$	1,137,528,138	1,104,969,249	2,061,857,314	1,928,593,683	1,673,232,506
Rental interest deductions	no.	68,880	66,710	122,940	110,610	89,260
	\$	783,075,842	769,628,684	1,454,754,272	1,359,264,838	1,149,403,944
Capital works deductions	no.	31,700	31,195	57,975	52,990	43,300
	\$	69,219,816	68,754,804	131,240,219	121,899,443	105,307,753
Other rental deductions	no.	81,210	77,730	141,620	127,160	102,990
	\$	524,837,792	509,336,913	954,902,245	882,407,468	758,533,098
Total rental deductions	no.	81,550	78,080	142,285	127,805	103,570
	\$	1,377,133,450	1,347,720,401	2,540,896,736	2,363,571,749	2,013,244,795



# ***Taxation statistics 2009–10***

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$200,000	\$200,001 to \$250,000	\$250,001 to \$500,000
Attributed foreign income	no.	305	815	355	240	500
	\$	386,143	1,646,991	968,363	850,677	2,611,326
Assessable foreign source income	no.	29,960	77,870	31,510	14,175	20,190
	\$	81,687,221	334,484,648	276,502,405	193,635,894	356,158,317
Other net foreign employment income	no.	685	2,360	1,475	860	1,125
	\$	28,260,009	146,610,637	150,971,823	120,396,656	206,512,362
Net foreign pension or annuity income - with UPP	no.	495	1,110	345	155	145
	\$	8,023,827	19,492,200	10,230,218	4,439,219	5,809,356
Net foreign rent	no.	1,075	3,290	1,495	785	1,040
	\$	2,095,800	6,357,471	3,415,741	1,548,425	2,954,569
Other net foreign source income	no.	28,500	73,725	29,590	13,235	19,145
	\$	29,639,255	117,696,401	90,789,147	54,311,312	122,129,898
Australian franking credits from a NZ company	no.	175	420	190	75	125
	\$	45,818	211,888	68,821	28,498	84,108
Net foreign employment income – payment summary	no.	175	865	565	310	460
	\$	7,360,717	55,166,775	58,807,697	45,246,911	107,070,338
Exempt foreign employment income	no.	125	360	160	90	155
	\$	3,419,323	8,610,163	3,376,150	3,108,917	12,527,289
Gross rent	no.	71,110	171,585	58,465	24,385	31,090
	\$	1,231,290,626	3,361,647,467	1,403,358,124	679,808,274	1,076,454,686
Rental interest deductions	no.	62,250	149,435	49,920	20,520	25,525
	\$	844,452,285	2,295,837,240	946,480,536	454,229,969	719,969,292
Capital works deductions	no.	30,965	77,815	27,045	11,515	14,570
	\$	79,558,711	220,542,599	89,616,811	42,698,143	67,433,623
Other rental deductions	no.	71,595	172,990	58,880	24,540	31,215
	\$	561,865,553	1,534,520,324	632,450,452	306,417,775	489,670,121
Total rental deductions	no.	71,920	173,850	59,225	24,695	31,410
	\$	1,485,876,549	4,050,900,163	1,668,547,799	803,345,887	1,277,073,036

# ***Taxation statistics 2009–10***

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$500,001 to \$1,000,000	\$1,000,000 or more	<b>Total</b>
Attributed foreign income	no.	255	130	<b>11,120</b>
	\$	1,618,952	4,551,941	<b>16,174,351</b>
Assessable foreign source income	no.	6,265	2,610	<b>900,730</b>
	\$	152,902,293	260,068,479	<b>3,041,610,072</b>
Other net foreign employment income	no.	245	120	<b>21,705</b>
	\$	47,103,793	49,672,016	<b>967,806,914</b>
Net foreign pension or annuity income - with UPP	no.	40	10	<b>50,455</b>
	\$	1,117,977	1,555,115	<b>365,433,094</b>
Net foreign rent	no.	330	155	<b>24,290</b>
	\$	496,415	451,095	<b>38,294,430</b>
Other net foreign source income	no.	6,205	2,620	<b>805,925</b>
	\$	93,358,600	201,953,255	<b>1,121,872,660</b>
Australian franking credits from a NZ company	no.	35	15	<b>4,775</b>
	\$	338,851	27,279	<b>1,203,280</b>
Net foreign employment income – payment summary	no.	60	25	<b>4,925</b>
	\$	16,396,428	12,606,654	<b>352,322,419</b>
Exempt foreign employment income	no.	45	20	<b>7,320</b>
	\$	14,441,943	9,333,459	<b>376,109,899</b>
Gross rent	no.	8,055	2,955	<b>1,731,125</b>
	\$	397,271,266	240,858,651	<b>28,027,920,321</b>
Rental interest deductions	no.	6,345	2,085	<b>1,405,510</b>
	\$	272,867,265	151,592,890	<b>18,358,783,944</b>
Capital works deductions	no.	3,795	1,340	<b>684,470</b>
	\$	26,242,326	14,394,420	<b>1,694,293,840</b>
Other rental deductions	no.	8,100	2,955	<b>1,736,860</b>
	\$	178,721,086	113,369,806	<b>12,785,191,977</b>
Total rental deductions	no.	8,150	2,970	<b>1,745,755</b>
	\$	477,830,677	279,357,116	<b>32,838,269,761</b>

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000	\$20,001 to \$25,000
Net rent	no.	133,235	49,750	70,890	79,350	77,260
	\$	-794,206,229	26,484,846	42,407,271	23,148,868	2,470,786
Net rent - profit	no.	42,330	30,255	40,455	42,015	37,660
	\$	134,929,969	156,604,077	255,945,598	291,362,327	290,626,945
Net rent - loss	no.	90,905	19,495	30,435	37,335	39,595
	\$	-929,136,198	-130,119,231	-213,538,327	-268,213,459	-288,156,159
Life insurance & friendly society bonuses	no.	60	35	80	80	70
	\$	86,207	66,826	178,779	255,713	259,778
Forestry managed investment scheme income	no.	105	65	85	75	80
	\$	279,547	174,067	255,720	269,777	349,257
Other income - Category 1	no.	20,780	9,260	16,130	19,635	18,295
	\$	38,254,000	22,317,376	50,899,378	59,945,652	54,316,658
Other income - Category 2	no.	7,265	4,460	8,280	9,680	7,865
	\$	19,925,864	13,646,982	29,390,856	34,239,366	35,187,268
Taxable professional income	no.	470	410	725	790	695
	\$	1,413,056	1,471,671	3,344,385	5,089,009	6,212,500
Total salary & wages in assessable income	no.	453,915	407,975	685,890	743,455	676,530
	\$	2,045,229,410	3,160,603,114	8,053,199,247	11,833,073,753	13,863,894,647
Total income or loss <sup>2</sup>	no.	990,090	525,160	833,805	886,600	799,140
	\$	-638,963,575	4,222,198,206	10,499,678,667	15,454,685,703	17,953,371,256
Total income or loss less total deductions	no.	993,265	525,020	833,695	886,510	799,070
	\$	-862,825,819	4,081,986,610	10,215,884,653	14,905,060,384	17,208,892,744
Taxable income (excluding losses)	no.	814,895	518,820	828,420	882,935	796,530
	\$	2,132,884,687	4,024,614,234	10,123,183,238	14,794,766,034	17,092,483,480

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000	\$45,001 to \$50,000
Net rent	no.	81,100	87,755	92,220	87,605	84,800
	\$	-38,817,576	-103,415,927	-162,187,020	-197,016,706	-220,589,379
Net rent - profit	no.	35,825	35,190	34,360	30,440	28,080
	\$	292,416,145	282,956,060	266,837,609	231,108,273	211,682,761
Net rent - loss	no.	45,275	52,565	57,855	57,165	56,725
	\$	-331,233,721	-386,371,987	-429,024,629	-428,124,979	-432,272,140
Life insurance & friendly society bonuses	no.	75	80	65	65	65
	\$	295,936	266,218	220,500	352,178	352,255
Forestry managed investment scheme income	no.	90	105	105	110	105
	\$	443,241	480,653	566,576	644,475	533,635
Other income - Category 1	no.	18,365	19,670	19,990	18,010	16,190
	\$	66,380,562	71,687,170	73,741,708	67,522,226	66,097,730
Other income - Category 2	no.	6,600	6,495	6,080	5,395	4,980
	\$	37,552,590	40,732,696	42,211,822	39,439,044	38,953,064
Taxable professional income	no.	640	565	545	475	420
	\$	6,979,514	8,069,685	8,515,028	8,956,373	9,694,866
Total salary & wages in assessable income	no.	661,530	700,875	723,315	667,695	600,970
	\$	16,700,164,601	21,069,319,797	25,387,016,778	26,950,427,330	27,311,737,046
Total income or loss <sup>2</sup>	no.	773,765	805,290	812,725	737,170	657,455
	\$	21,280,833,412	26,203,284,601	30,439,193,853	31,291,641,403	31,191,928,439
Total income or loss less total deductions	no.	773,695	805,235	812,675	737,115	657,390
	\$	20,399,844,731	25,148,891,185	29,216,692,938	29,986,331,982	29,864,824,355
Taxable income (excluding losses)	no.	771,850	803,770	811,525	736,195	656,670
	\$	20,281,315,053	25,030,320,590	29,094,777,014	29,864,077,968	29,754,790,957

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000
Net rent	no.	81,720	78,255	142,570	128,115	103,845
	\$	-239,605,312	-242,751,152	-479,039,422	-434,978,066	-340,012,289
Net rent - profit	no.	25,850	24,045	42,275	38,470	33,315
	\$	196,838,571	185,193,644	333,211,154	309,707,398	279,774,521
Net rent - loss	no.	55,870	54,210	100,300	89,650	70,530
	\$	-436,443,883	-427,944,796	-812,250,576	-744,685,464	-619,786,810
Life insurance & friendly society bonuses	no.	40	45	70	65	40
	\$	115,242	236,392	266,591	468,466	247,524
Forestry managed investment scheme income	no.	95	80	175	220	230
	\$	470,502	417,453	817,390	1,364,480	1,382,109
Other income - Category 1	no.	15,290	13,695	24,355	21,915	19,345
	\$	60,353,224	54,112,058	103,956,950	104,566,280	97,652,936
Other income - Category 2	no.	4,565	4,135	7,330	6,680	5,795
	\$	32,496,384	28,858,620	57,514,070	55,812,136	47,510,876
Taxable professional income	no.	385	380	600	490	410
	\$	9,377,723	10,216,663	19,100,121	19,678,576	18,078,398
Total salary & wages in assessable income	no.	533,385	474,875	776,240	611,955	450,880
	\$	26,889,864,400	26,261,570,883	48,307,414,221	43,226,888,318	35,346,437,450
Total income or loss <sup>2</sup>	no.	579,435	513,115	835,245	663,885	489,820
	\$	30,386,218,581	29,477,672,637	54,088,035,352	49,733,684,754	41,378,386,213
Total income or loss less total deductions	no.	579,415	513,110	835,230	663,880	489,815
	\$	29,061,079,155	28,164,421,545	51,606,687,129	47,473,899,367	39,414,074,427
Taxable income (excluding losses)	no.	578,850	512,615	834,540	663,410	489,450
	\$	28,947,993,015	28,056,138,245	51,402,710,664	47,283,964,630	39,229,700,012

## Taxation statistics 2009–10

### Table 14: Personal tax

#### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$200,000	\$200,001 to \$250,000	\$250,001 to \$500,000
Net rent	no.	72,095	174,220	59,380	24,780	31,545
	\$	-254,585,923	-689,252,696	-265,189,675	-123,537,613	-200,618,350
Net rent - profit	no.	22,700	54,375	19,660	8,395	10,955
	\$	206,957,380	592,801,394	274,406,542	139,919,916	240,653,418
Net rent - loss	no.	49,390	119,845	39,715	16,390	20,590
	\$	-461,543,303	-1,282,054,090	-539,596,217	-263,457,529	-441,271,768
Life insurance & friendly society bonuses	no.	35	60	25	10	10
	\$	153,971	271,184	285,359	80,810	225,798
Forestry managed investment scheme income	no.	170	580	315	145	255
	\$	1,169,101	4,822,782	3,399,214	1,958,304	4,912,416
Other income - Category 1	no.	12,430	30,830	12,515	5,770	8,890
	\$	72,422,658	240,526,884	109,395,542	70,642,850	151,467,200
Other income - Category 2	no.	4,040	10,075	3,945	1,875	2,735
	\$	39,478,308	127,170,508	67,633,932	43,678,878	87,159,358
Taxable professional income	no.	345	910	375	210	265
	\$	16,692,055	65,843,789	47,225,689	36,676,385	65,331,537
Total salary & wages in assessable income	no.	286,675	577,165	157,525	56,260	65,995
	\$	25,472,626,988	62,328,118,137	21,808,253,529	9,791,196,615	15,562,016,113
Total income or loss <sup>2</sup>	no.	310,235	643,400	187,305	70,730	84,935
	\$	29,374,351,904	76,648,143,724	32,081,637,183	15,685,722,190	28,169,857,558
Total income or loss less total deductions	no.	310,230	643,390	187,300	70,720	84,930
	\$	27,926,911,027	72,834,286,979	30,695,889,733	14,907,737,154	27,053,923,322
Taxable income (excluding losses)	no.	309,935	642,635	187,020	70,560	84,675
	\$	27,759,271,591	72,256,741,006	30,363,305,324	14,715,658,079	26,567,672,293

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$500,001 to \$1,000,000	\$1,000,000 or more	<b>Total</b>
<i>Net rent</i>	<i>no.</i>	8,185	3,005	<b>1,751,680</b>
	\$	-80,559,411	-38,498,465	<b>-4,810,349,440</b>
<i>Net rent - profit</i>	<i>no.</i>	2,885	1,225	<b>640,755</b>
	\$	99,122,178	61,201,599	<b>5,334,257,479</b>
<i>Net rent - loss</i>	<i>no.</i>	5,300	1,780	<b>1,110,920</b>
	\$	-179,681,589	-99,700,064	<b>-10,144,606,919</b>
Life insurance & friendly society bonuses	<i>no.</i>	5	5	<b>1,075</b>
	\$	617	38,832	<b>4,725,176</b>
Forestry managed investment scheme income	<i>no.</i>	100	20	<b>3,300</b>
	\$	3,611,590	785,846	<b>29,108,135</b>
Other income - Category 1	<i>no.</i>	3,005	1,345	<b>345,705</b>
	\$	92,418,636	237,499,798	<b>1,966,177,476</b>
Other income - Category 2	<i>no.</i>	935	425	<b>119,625</b>
	\$	57,288,798	176,440,724	<b>1,152,322,144</b>
Taxable professional income	<i>no.</i>	50	15	<b>10,165</b>
	\$	24,259,170	16,642,669	<b>408,868,862</b>
Total salary & wages in assessable income	<i>no.</i>	14,525	5,255	<b>10,332,885</b>
	\$	5,263,899,026	3,787,162,852	<b>480,420,114,255</b>
Total income or loss <sup>2</sup>	<i>no.</i>	21,115	7,860	<b>12,228,280</b>
	\$	14,169,751,436	16,469,806,380	<b>605,561,119,877</b>
Total income or loss less total deductions	<i>no.</i>	21,110	7,860	<b>12,230,655</b>
	\$	13,574,243,198	15,773,489,454	<b>578,652,226,253</b>
Taxable income (excluding losses)	<i>no.</i>	21,015	7,805	<b>12,024,110</b>
	\$	13,337,163,068	15,365,418,084	<b>577,478,949,266</b>

## Taxation statistics 2009–10

### Table 14: Personal tax

#### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000	\$20,001 to \$25,000
<b>Adjustments</b>						
Under 18 excepted net income	no.	75,980	41,415	20,800	7,105	2,960
	\$	238,077,176	305,022,136	241,925,857	115,100,334	61,887,226
Income from investment, partnerships and other sources	no.	4,120	2,860	4,665	6,010	6,395
	\$	21,305,239	13,934,924	34,205,148	41,369,424	47,152,782
Income from employment and business	no.	2,275	1,635	2,740	3,295	3,350
	\$	17,406,194	10,406,962	29,476,260	44,404,095	55,643,386
Deductions from business income	no.	1,020	470	840	1,080	1,075
	\$	28,244,240	2,842,143	8,854,285	9,725,244	8,051,208
Amount on which family trust distribution tax has been paid	no.	65	35	35	35	35
	\$	280,066	107,820	191,027	201,668	382,050
<b>Income tests</b>						
Total reportable fringe benefits	no.	4,930	5,335	12,285	20,775	29,370
	\$	78,591,466	95,255,139	236,454,174	421,516,732	607,465,446
Reportable employer superannuation contributions	no.	11,655	11,790	20,755	28,075	32,320
	\$	59,856,302	40,434,017	148,408,763	173,337,116	185,537,516
Tax-free government pensions	no.	15,565	8,170	10,570	10,240	7,480
	\$	195,064,408	89,563,486	104,103,283	157,490,172	78,406,784
Target foreign income	no.	2,025	705	970	1,010	725
	\$	127,904,442	20,021,621	24,259,053	22,187,967	16,155,640
Net financial investment loss	no.	6,000	2,055	3,090	3,755	4,035
	\$	50,313,944	7,150,308	11,852,123	13,585,023	14,386,713
Net rental property loss	no.	77,815	16,555	25,735	31,595	33,615
	\$	860,366,731	108,375,542	179,194,415	274,757,013	243,598,194
Child support you paid	no.	1,545	1,050	2,560	3,270	3,590
	\$	3,890,391	1,847,458	4,125,906	6,227,716	7,565,342



# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000	\$45,001 to \$50,000
<b>Adjustments</b>						
Under 18 excepted net income	no.	1,290	895	450	230	130
	\$	33,452,601	28,039,261	15,588,465	9,140,940	6,064,868
Income from investment, partnerships and other sources	no.	6,800	7,475	7,535	6,275	5,445
	\$	51,039,551	58,280,837	56,524,380	45,623,987	37,433,595
Income from employment and business	no.	3,365	3,475	3,485	2,855	2,490
	\$	69,294,727	84,513,282	89,224,743	86,326,756	79,010,646
Deductions from business income	no.	1,035	1,065	1,005	855	695
	\$	9,101,697	10,105,798	6,093,459	8,278,326	4,675,216
Amount on which family trust distribution tax has been paid	no.	25	30	25	15	20
	\$	179,143	598,797	241,327	176,880	207,566
<b>Income tests</b>						
Total reportable fringe benefits	no.	36,920	42,420	43,550	39,785	37,255
	\$	750,721,447	827,836,178	811,027,098	704,870,809	623,004,365
Reportable employer superannuation contributions	no.	38,530	48,865	58,960	62,645	65,155
	\$	258,967,086	444,998,222	499,537,841	561,601,383	494,377,633
Tax-free government pensions	no.	5,420	4,245	3,160	2,190	1,685
	\$	48,254,848	37,361,737	24,832,192	16,203,811	12,182,936
Target foreign income	no.	640	545	565	390	330
	\$	15,536,241	12,012,852	12,868,211	9,030,236	10,530,394
Net financial investment loss	no.	4,340	4,715	5,190	5,120	5,165
	\$	16,553,565	19,325,708	20,135,633	20,535,760	21,626,944
Net rental property loss	no.	38,220	44,245	48,645	47,860	47,340
	\$	275,284,521	337,775,942	356,421,321	355,524,580	359,086,082
Child support you paid	no.	4,050	5,285	6,780	7,415	7,295
	\$	9,018,205	14,548,225	27,012,284	28,449,336	40,532,555

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000
<b>Adjustments</b>						
Under 18 excepted net income	no.	80	50	70	170	75
	\$	4,070,341	3,006,048	4,312,267	12,255,945	5,351,239
Income from investment, partnerships and other sources	no.	4,510	3,625	2,780	1,050	630
	\$	30,545,376	26,405,625	22,119,652	11,933,670	11,352,732
Income from employment and business	no.	1,960	1,450	1,015	370	205
	\$	66,214,871	51,367,826	42,077,176	22,084,349	13,795,617
Deductions from business income	no.	605	450	345	85	35
	\$	2,816,769	2,351,238	1,764,342	1,035,381	1,817,061
Amount on which family trust distribution tax has been paid	no.	15	10	15	20	10
	\$	139,716	29,626	183,506	579,591	82,135
<b>Income tests</b>						
Total reportable fringe benefits	no.	35,515	35,205	68,940	61,900	49,250
	\$	558,482,552	516,575,246	964,920,309	830,534,328	641,309,377
Reportable employer superannuation contributions	no.	66,740	67,255	129,775	123,495	96,475
	\$	507,704,552	519,576,454	1,051,670,665	1,091,800,189	965,029,629
Tax-free government pensions	no.	1,250	950	1,470	1,060	765
	\$	9,202,498	6,751,847	10,348,473	6,985,567	4,852,565
Target foreign income	no.	310	315	495	305	250
	\$	5,611,322	6,367,443	9,236,407	6,693,094	5,078,968
Net financial investment loss	no.	5,200	5,155	10,105	9,760	8,515
	\$	23,093,514	23,122,547	45,722,692	50,241,048	42,597,952
Net rental property loss	no.	46,645	44,745	82,850	73,000	56,680
	\$	362,338,204	361,864,225	663,458,878	659,476,667	496,790,522
Child support you paid	no.	6,810	6,100	9,905	7,330	5,265
	\$	33,267,636	43,390,745	66,701,608	57,567,933	45,364,945

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$200,000	\$200,001 to \$250,000	\$250,001 to \$500,000
<b>Adjustments</b>						
Under 18 excepted net income	no.	25	50	35	5	5
	\$	2,366,576	5,311,301	5,717,115	681,448	1,382,296
Income from investment, partnerships and other sources	no.	375	645	140	40	55
	\$	6,675,046	15,916,111	5,650,703	1,011,806	6,027,684
Income from employment and business	no.	105	170	20	5	5
	\$	8,147,844	13,704,390	1,528,489	1,027,158	1,197,631
Deductions from business income	no.	30	40	10	5	5
	\$	479,994	610,247	77,917	643,863	444,589
Amount on which family trust distribution tax has been paid	no.	5	15	5	5	0
	\$	24,824	216,536	20,744	671,588	0
<b>Income tests</b>						
Total reportable fringe benefits	no.	35,290	89,340	33,710	15,405	22,780
	\$	447,080,634	1,163,441,941	519,884,573	280,595,666	506,000,269
Reportable employer superannuation contributions	no.	65,605	144,455	46,280	18,770	24,340
	\$	669,427,623	1,744,078,522	716,202,166	323,257,191	476,029,559
Tax-free government pensions	no.	535	1,135	245	95	100
	\$	3,501,225	7,727,102	1,904,229	810,978	1,136,343
Target foreign income	no.	180	485	205	120	160
	\$	4,447,319	10,038,519	3,893,825	4,208,143	11,309,625
Net financial investment loss	no.	6,735	18,455	7,190	3,435	4,700
	\$	36,657,034	125,433,093	66,726,318	42,175,510	86,281,272
Net rental property loss	no.	39,700	95,650	31,910	13,215	16,930
	\$	378,011,034	1,032,843,657	435,840,467	213,605,310	361,526,555
Child support you paid	no.	3,600	6,655	1,195	305	280
	\$	36,009,300	82,020,984	19,998,754	5,345,812	5,334,096

## ***Taxation statistics 2009–10***

### **Table 14: Personal tax**

#### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$500,001 to \$1,000,000	\$1,000,000 or more	Total
<b>Adjustments</b>				
Under 18 excepted net income	no.	5	0	<b>151,830</b>
	\$	1,630,815	0	<b>1,100,384,255</b>
Income from investment, partnerships and other sources	no.	5	5	<b>71,440</b>
	\$	303,116	11,916,651	<b>556,728,039</b>
Income from employment and business	no.	5	0	<b>34,260</b>
	\$	12,000	0	<b>786,864,402</b>
Deductions from business income	no.	0	0	<b>10,740</b>
	\$	0	0	<b>108,013,017</b>
Amount on which family trust distribution tax has been paid	no.	0	0	<b>410</b>
	\$	0	0	<b>4,514,610</b>
<b>Income tests</b>				
Total reportable fringe benefits	no.	5,275	1,870	<b>727,120</b>
	\$	146,920,092	82,526,100	<b>11,815,013,941</b>
Reportable employer superannuation contributions	no.	5,615	1,950	<b>1,169,505</b>
	\$	129,002,045	50,491,054	<b>11,111,325,528</b>
Tax-free government pensions	no.	5	5	<b>76,340</b>
	\$	59,500	54,978	<b>816,798,962</b>
Target foreign income	no.	50	25	<b>10,820</b>
	\$	13,967,286	9,517,560	<b>360,876,168</b>
Net financial investment loss	no.	1,360	500	<b>124,570</b>
	\$	57,604,318	62,476,762	<b>857,597,781</b>
Net rental property loss	no.	4,465	1,500	<b>918,910</b>
	\$	152,369,027	81,492,903	<b>8,550,001,790</b>
Child support you paid	no.	25	5	<b>90,310</b>
	\$	739,150	104,456	<b>539,062,837</b>

## Taxation statistics 2009–10

### Table 14: Personal tax

#### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000	\$20,001 to \$25,000
<b>Income tax credits</b>						
Total tax withheld	no.	356,290	335,410	538,505	621,615	613,980
	\$	207,286,901	247,298,286	591,393,593	1,047,987,583	1,563,125,771
TFN amounts withheld from gross interest	no.	31,245	15,110	21,625	23,030	21,200
	\$	5,075,778	2,332,393	3,394,494	3,719,650	3,741,569
TFN amounts withheld from dividends	no.	6,535	2,025	3,120	3,500	3,195
	\$	909,733	197,098	295,486	324,896	320,260
Tax withheld - lump sum payments in arrears	no.	95	70	110	150	125
	\$	52,579	72,673	101,164	179,147	172,166
Credit for tax withheld where ABN not quoted	no.	240	85	160	190	155
	\$	79,475	33,026	65,072	99,122	70,468
Share of credit foreign resident withholding	no.	515	130	170	165	120
	\$	137,012	41,662	29,552	39,656	58,057
Share of franking credit from franked dividends	no.	63,135	28,590	50,370	59,265	49,155
	\$	42,346,034	18,612,778	34,361,161	41,197,086	40,742,966
Credit for TFN amounts withheld from interest/dividend/trust	no.	4,735	1,725	2,665	3,015	2,650
	\$	1,082,206	479,019	684,309	886,833	629,723
Foreign tax credits	no.	34,365	21,410	38,405	46,790	39,215
	\$	1,647,554	1,376,663	2,598,100	3,783,187	4,248,973
Share of credit for tax paid by trustee	no.	340	195	305	390	460
	\$	307,225	132,564	262,507	195,823	304,297
PSI - Tax withheld - voluntary agreement	no.	110	105	230	295	320
	\$	104,348	147,337	356,300	576,173	883,434
PSI - Tax withheld - ABN not quoted	no.	35	30	35	40	35
	\$	30,223	22,516	41,633	76,705	49,538
PSI - Tax withheld - labour hire or other	no.	1,160	1,155	2,170	2,770	3,035
	\$	636,662	821,348	1,863,811	3,204,755	4,425,506
Net business income/loss - tax withheld - voluntary agreement	no.	150	130	265	390	415
	\$	307,647	291,377	635,221	1,219,260	1,683,292
Tax withheld - foreign resident withholding	no.	125	50	30	50	15
	\$	156,064	114,978	108,418	326,108	77,059
Net business income/loss - tax withheld - ABN not quoted	no.	80	35	55	50	35
	\$	80,264	42,734	57,494	69,885	56,235
Net business income/loss - tax withheld - labour hire or other	no.	195	175	360	510	510
	\$	139,939	159,315	355,803	812,310	894,314
Credit for interest on early payments	no.	40	35	60	75	125
	\$	1,140	485	1,348	3,106	2,559

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000	\$45,001 to \$50,000
<b>Income tax credits</b>						
Total tax withheld	no.	625,985	679,960	714,075	665,650	601,175
	\$	2,173,777,451	3,014,954,684	3,978,367,468	4,684,547,023	5,190,881,326
TFN amounts withheld from gross interest	no.	20,860	21,685	22,805	20,925	19,710
	\$	3,552,721	3,559,323	3,533,185	3,214,358	3,284,012
TFN amounts withheld from dividends	no.	3,145	3,295	3,175	2,955	2,950
	\$	357,741	339,516	332,227	332,194	320,365
Tax withheld - lump sum payments in arrears	no.	125	155	150	125	115
	\$	228,316	295,613	249,280	251,851	217,435
Credit for tax withheld where ABN not quoted	no.	140	145	140	115	105
	\$	75,712	81,308	98,959	66,705	46,916
Share of credit foreign resident withholding	no.	145	100	90	95	80
	\$	26,596	29,459	41,168	22,556	24,999
Share of franking credit from franked dividends	no.	42,520	41,915	41,755	36,085	32,530
	\$	41,794,847	51,835,475	56,705,996	44,112,324	39,347,261
Credit for TFN amounts withheld from interest/dividend/trust	no.	2,645	2,855	2,725	2,265	2,260
	\$	916,930	911,915	790,117	655,025	619,146
Foreign tax credits	no.	32,650	30,420	29,050	26,025	24,165
	\$	4,658,123	4,989,088	5,364,570	5,316,844	5,074,216
Share of credit for tax paid by trustee	no.	395	480	345	270	245
	\$	403,905	744,988	450,030	406,737	311,634
PSI - Tax withheld - voluntary agreement	no.	330	370	395	395	335
	\$	1,166,259	1,690,011	2,125,221	2,744,659	2,514,586
PSI - Tax withheld - ABN not quoted	no.	35	35	30	30	20
	\$	67,693	56,206	54,910	48,324	17,718
PSI - Tax withheld - labour hire or other	no.	3,155	3,305	3,195	2,810	2,340
	\$	6,139,049	7,775,728	9,265,053	9,553,563	9,169,208
Net business income/loss - tax withheld - voluntary agreement	no.	455	495	495	500	445
	\$	2,276,944	2,945,598	3,505,946	3,927,532	4,145,544
Tax withheld - foreign resident withholding	no.	15	15	5	5	5
	\$	111,961	108,489	64,564	29,722	20,411
Net business income/loss - tax withheld - ABN not quoted	no.	45	35	35	30	25
	\$	61,584	70,111	76,762	66,005	35,336
Net business income/loss - tax withheld - labour hire or other	no.	540	515	530	485	390
	\$	1,206,785	1,427,072	1,941,195	2,032,453	1,934,199
Credit for interest on early payments	no.	140	190	185	235	225
	\$	2,668	2,828	2,980	4,521	3,151

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000
<b>Income tax credits</b>						
Total tax withheld	no.	533,815	475,490	776,500	609,950	448,215
	\$	5,486,330,125	5,684,238,746	11,101,331,334	10,447,629,016	8,917,402,451
TFN amounts withheld from gross interest	no.	18,030	16,580	28,155	22,875	17,820
	\$	2,946,874	2,984,805	5,237,052	4,715,624	4,025,437
TFN amounts withheld from dividends	no.	2,715	2,655	4,915	4,810	4,275
	\$	268,521	255,182	457,846	563,273	492,212
Tax withheld - lump sum payments in arrears	no.	110	115	220	165	110
	\$	270,900	304,576	460,679	546,038	360,636
Credit for tax withheld where ABN not quoted	no.	115	95	180	170	145
	\$	82,920	97,984	189,652	143,314	138,481
Share of credit foreign resident withholding	no.	75	80	115	145	120
	\$	37,130	30,969	28,193	167,938	80,446
Share of franking credit from franked dividends	no.	30,080	28,010	51,200	52,060	45,860
	\$	38,539,545	38,128,967	81,041,565	168,924,337	183,357,807
Credit for TFN amounts withheld from interest/dividend/trust	no.	2,010	1,945	3,705	4,080	3,895
	\$	642,517	571,386	1,128,784	1,477,379	1,497,047
Foreign tax credits	no.	22,535	21,220	38,505	35,280	30,265
	\$	5,144,653	4,642,013	9,810,166	10,249,678	10,484,272
Share of credit for tax paid by trustee	no.	205	195	380	475	360
	\$	478,667	320,494	670,394	2,320,421	1,181,171
PSI - Tax withheld - voluntary agreement	no.	295	215	360	235	170
	\$	2,666,820	2,068,807	3,906,075	3,037,000	2,255,544
PSI - Tax withheld - ABN not quoted	no.	25	25	30	55	45
	\$	58,756	25,262	77,237	147,642	62,031
PSI - Tax withheld - labour hire or other	no.	1,890	1,535	2,300	1,560	1,140
	\$	8,472,915	7,828,452	14,650,938	11,406,204	10,127,336
Net business income/loss - tax withheld - voluntary agreement	no.	410	340	500	305	190
	\$	4,328,965	3,737,832	6,134,540	4,033,826	2,757,312
Tax withheld - foreign resident withholding	no.	5	10	10	10	5
	\$	23,357	123,159	189,912	237,783	129,988
Net business income/loss - tax withheld - ABN not quoted	no.	30	20	45	35	50
	\$	59,856	21,112	134,467	45,892	77,064
Net business income/loss - tax withheld - labour hire or other	no.	305	215	375	240	155
	\$	1,517,547	1,022,051	2,382,618	1,755,648	1,391,579
Credit for interest on early payments	no.	195	205	415	325	230
	\$	5,503	3,828	5,049	5,556	4,141

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$200,000	\$200,001 to \$250,000	\$250,001 to \$500,000
<b>Income tax credits</b>						
Total tax withheld	no.	285,845	573,920	155,635	55,460	64,750
	\$	6,773,864,379	18,060,312,639	6,941,375,919	3,361,238,142	5,812,851,937
TFN amounts withheld from gross interest	no.	11,665	26,850	9,390	3,840	5,225
	\$	2,783,255	7,961,486	3,638,061	1,839,548	3,023,659
TFN amounts withheld from dividends	no.	3,170	8,575	3,455	1,600	2,295
	\$	394,562	1,447,737	775,488	383,290	965,346
Tax withheld - lump sum payments in arrears	no.	95	240	60	30	50
	\$	339,394	1,789,307	582,253	473,303	1,061,843
Credit for tax withheld where ABN not quoted	no.	90	220	110	55	75
	\$	102,388	229,669	302,182	207,812	136,997
Share of credit foreign resident withholding	no.	85	215	135	55	95
	\$	98,541	383,882	318,955	77,627	232,228
Share of franking credit from franked dividends	no.	27,460	71,510	32,810	13,050	17,275
	\$	82,916,728	392,380,779	429,813,894	191,504,408	378,145,335
Credit for TFN amounts withheld from interest/dividend/trust	no.	2,240	6,530	3,570	1,495	2,105
	\$	798,633	2,657,545	2,002,957	1,065,580	1,536,897
Foreign tax credits	no.	21,615	56,910	23,645	10,925	15,840
	\$	10,402,382	52,845,584	56,979,422	46,330,568	94,486,927
Share of credit for tax paid by trustee	no.	210	595	315	120	175
	\$	383,214	1,560,549	2,363,801	682,351	2,063,179
PSI - Tax withheld - voluntary agreement	no.	100	160	30	10	20
	\$	1,595,868	3,328,478	920,141	512,652	638,710
PSI - Tax withheld - ABN not quoted	no.	45	135	50	30	35
	\$	109,661	276,542	145,301	353,107	94,095
PSI - Tax withheld - labour hire or other	no.	815	1,925	605	200	160
	\$	8,601,510	35,860,164	22,377,134	10,577,918	11,993,015
Net business income/loss - tax withheld - voluntary agreement	no.	115	170	45	10	15
	\$	1,941,683	3,390,080	1,391,413	321,713	642,421
Tax withheld - foreign resident withholding	no.	5	20	10	5	10
	\$	212,756	480,335	133,703	293,599	679,905
Net business income/loss - tax withheld - ABN not quoted	no.	25	130	40	25	50
	\$	42,177	396,452	207,511	179,469	396,717
Net business income/loss - tax withheld - labour hire or other	no.	125	310	120	35	30
	\$	1,357,160	6,177,064	4,163,464	1,640,458	1,457,029
Credit for interest on early payments	no.	150	290	85	20	35
	\$	2,655	7,512	5,239	1,632	5,897



## Taxation statistics 2009–10

### Table 14: Personal tax

#### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part B: Income, credits, selected deductible, withheld and adjustment items

		\$500,001 to \$1,000,000	\$1,000,000 or more	Total
<b>Income tax credits</b>				
Total tax withheld	no.	14,060	5,080	<b>9,751,360</b>
	\$	2,165,509,390	1,705,681,406	<b>109,157,385,570</b>
TFN amounts withheld from gross interest	no.	1,405	620	<b>380,645</b>
	\$	1,306,703	1,589,141	<b>77,459,128</b>
TFN amounts withheld from dividends	no.	745	240	<b>73,350</b>
	\$	490,425	195,514	<b>10,418,912</b>
Tax withheld - lump sum payments in arrears	no.	10	5	<b>2,435</b>
	\$	71,968	301,195	<b>8,382,316</b>
Credit for tax withheld where ABN not quoted	no.	30	10	<b>2,765</b>
	\$	437,423	1,519,148	<b>4,304,733</b>
Share of credit foreign resident withholding	no.	40	30	<b>2,800</b>
	\$	70,255	183,522	<b>2,160,403</b>
Share of franking credit from franked dividends	no.	5,625	2,485	<b>822,740</b>
	\$	286,635,441	613,109,528	<b>3,295,554,262</b>
Credit for TFN amounts withheld from interest/dividend/trust	no.	755	415	<b>60,280</b>
	\$	1,025,019	558,492	<b>22,617,459</b>
Foreign tax credits	no.	5,125	2,100	<b>606,455</b>
	\$	31,021,478	57,986,114	<b>429,440,575</b>
Share of credit for tax paid by trustee	no.	60	35	<b>6,545</b>
	\$	598,580	6,448,383	<b>22,590,914</b>
PSI - Tax withheld - voluntary agreement	no.	5	5	<b>4,485</b>
	\$	81,637	23,504	<b>33,343,564</b>
PSI - Tax withheld - ABN not quoted	no.	5	5	<b>795</b>
	\$	45,401	16,359	<b>1,876,860</b>
PSI - Tax withheld - labour hire or other	no.	10	5	<b>37,235</b>
	\$	1,311,953	629,091	<b>196,691,313</b>
Net business income/loss - tax withheld - voluntary agreement	no.	5	5	<b>5,840</b>
	\$	77,419	574,387	<b>50,269,952</b>
Tax withheld - foreign resident withholding	no.	5	5	<b>410</b>
	\$	1,249,653	1,893,500	<b>6,765,424</b>
Net business income/loss - tax withheld - ABN not quoted	no.	10	5	<b>880</b>
	\$	182,539	135,084	<b>2,494,750</b>
Net business income/loss - tax withheld - labour hire or other	no.	5	5	<b>6,130</b>
	\$	4,660	12,276	<b>33,784,939</b>
Credit for interest on early payments	no.	5	5	<b>3,280</b>
	\$	714	1,707	<b>74,219</b>

***Taxation statistics 2009–10*****Table 14: Personal tax****Selected items, by total income, 2009–10 income year<sup>1</sup>****Part B: Income, credits, selected deductible, withheld and adjustment items**

		Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000	\$20,001 to \$25,000
Section 98 A(2) deduction	no.	135	25	25	25	25
	\$	213,662	32,101	50,726	92,627	104,456
Share of national rental affordability scheme tax offset	no.	10	10	15	15	10
	\$	53,480	16,003	41,902	32,707	6,972

***Taxation statistics 2009–10*****Table 14: Personal tax****Selected items, by total income, 2009–10 income year<sup>1</sup>****Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000	\$45,001 to \$50,000
Section 98 A(2) deduction	no.	15	15	10	5	10
	\$	58,033	100,522	87,830	27,741	100,608
Share of national rental affordability scheme tax offset	no.	15	20	10	15	20
	\$	31,132	23,398	29,538	41,850	24,351

***Taxation statistics 2009–10*****Table 14: Personal tax****Selected items, by total income, 2009–10 income year<sup>1</sup>****Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000
Section 98 A(2) deduction	no.	5	5	5	20	10
	\$	24,640	70,564	105,096	299,444	201,834
Share of national rental affordability scheme tax offset	no.	10	15	25	20	20
	\$	11,851	19,488	77,648	73,204	26,115

***Taxation statistics 2009–10*****Table 14: Personal tax****Selected items, by total income, 2009–10 income year<sup>1</sup>****Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$200,000	\$200,001 to \$250,000	\$250,001 to \$500,000
Section 98 A(2) deduction	no.	5	20	10	10	5
	\$	68,444	692,714	404,459	506,355	280,197
Share of national rental affordability scheme tax offset	no.	10	20	10	0	5
	\$	10,186	50,528	14,537	0	11,026

***Taxation statistics 2009–10*****Table 14: Personal tax****Selected items, by total income, 2009–10 income year<sup>1</sup>****Part B: Income, credits, selected deductible, withheld and adjustment items**

		\$500,001 to \$1,000,000	\$1,000,000 or more	<b>Total</b>
Section 98 A(2) deduction	no.	0	5	<b>375</b>
	\$	0	8,809,751	<b>12,331,804</b>
Share of national rental affordability scheme tax offset	no.	5	0	<b>270</b>
	\$	7,574	0	<b>603,490</b>